

CALIFORNIA
DEPARTMENT OF JUSTICE
SPOUSAL ABUSER PROSECUTION PROGRAM

BUDGETING INFORMATION

**DEPARTMENT OF JUSTICE
INSTRUCTIONS FOR PREPARING THE BUDGET**

A. GENERAL

DOJ requires the applicant to develop a project narrative and project budget which will enable them to meet the requirements of the grant, ensure the successful implementation of the project and be cost effective. Applicants are thus instructed to prepare a realistic and prudent budget. The following information is provided to assist in the preparation of the budget. Strict adherence to all required and prohibited items is expected. Where the applicant does not budget for a required item, DOJ will assume the applicant will use its own funds. Failure by the applicant to include required items in the budget does not exclude responsibility to comply.

Applicants must be aware that if selected for funding, a final budget will be required which will document proposed expenditures by funding source.

Processing Grant Awards

Upon selection of the projects to be funded, DOJ will send additional materials to be completed prior to the finalization of the Grant Award Agreement. DOJ is not obligated to fund such projects until the applicant submits correctly completed documents required for the Grant Award Agreement. The final complete and approved proposal becomes the grant award agreement when signed by DOJ.

Grant Award Conditions

DOJ may add one or more Grant Award Conditions to the grant award agreement prior to or after funding. If conditions are added, they will be discussed with the applicant and a copy will be sent to the grant recipient when the conditions are made part of the grant award agreement. Grant Award Conditions may include requirements for sole source justification, a computer feasibility study or any other requirements deemed necessary by DOJ.

Upon approval of the grant, the applicant will comply with the following:

Equal Employment Opportunity

General EEO Rules and Regulations

All grantees will comply with the following civil rights laws regarding nondiscrimination, equal employment opportunity, reasonable accessibility and reasonable accommodation: The California Fair Employment and Housing Act (FEHA) and its Implementing Regulations, California Administrative code, Title 2, Division 4, Fair Employment and Housing Commission; California Government Code Article 9.5, Sections 11135-11139.5 and its Implementing Regulations, California Administrative code, Title 22, Sections 98000-98413; Title VI of the Civil Rights Act of 1964; Americans With Disabilities Act of 1990 (ADA), 42 USCS, Sections 12101 et. seq., and Title V, Section 504 of the Rehabilitation Act of 1973 (29 USCS Section 974); Government Code Section 4450, et. seq.

Drug-Free Workplace

Senate Bill 1120 (Chapter 1170, Statutes of 1990), which established the Drug-Free Workplace Act of 1990 ("the Act"), requires grantees to maintain a drug-free workplace, as does the federal Drug-Free Workplace Act of 1988. By submitting this proposal the applicant formally notifies DOJ, as the granting/monitoring agency, that the applicant will comply with the provisions of the Act.

Notification of Grant Award

A copy of the executed grant award agreement and all the attachments will be sent to the project director. Applicants should refrain from incurring costs against the grant until:

1. The applicant has received written notification from DOJ that the proposal has been selected for funding, and
 2. The grant period, as indicated on the signed notification, has begun.
- DOJ will not disburse any funds on a grant until the grant award agreement is fully executed. If the conditions have been met, but a copy of the approved executed grant has not been received, it is recommended that projects refrain from incurring any expenditures and especially from hiring staff unless other funds are available to support the costs. When the executed grant is received, authorized expenditure reports may be submitted for reimbursement of grant funds.

Grant Award Amounts

Due to the limited amount of funds available, it may be necessary for DOJ to reduce the amount of the grant award from that requested by the applicant.

If during the term of the grant award, the state funds appropriated for the purposes of the grant award are reduced or eliminated by the California Legislature, or, in the event revenues are not collected at the level appropriated, DOJ may immediately terminate or reduce the grant award by written notice to the grantee. However, no such termination or reduction shall apply to allowable costs already incurred by the grantee to the extent that state funds are available for payment of such costs.

The agreement entered into with DOJ is subject to any applicable restrictions, limitations or conditions enacted by the California Legislature and/or the United States Government subsequent to execution of the agreement.

In addition, DOJ reserves the right to negotiate budgetary changes with the applicant prior to executing the grant award. The applicant may decline to accept the amended or reduced grant award or the applicant may request a commensurate amendment or reduction in the scope of the project.

B. MATCH REQUIREMENTS

Penal Code section 273.81(d) requires that local government recipients shall provide 20% matching funds for every grant awarded under this program. The following information is provided to clarify match requirements and to assist the applicant in the calculation of the match.

1. Match Categories

a. Cash Match

Cash match, also known as hard match, is revenue from a source other than state or federal funds that is budgeted for the project. Cash match is often derived from the local funding resources committed to a project such as county general fund revenue, United Way contributions, private donations or profits from fund raising events. When used to augment the project, cash expenditures for items such as personnel and supplies may be considered cash match if not in violation of the prohibition on supplanting (see Supplanting Prohibited).

b. In-Kind Match

In-kind match is allowed. In-kind match, also known as soft match, refers to goods and services which are contributed to the project, have a dollar value attached to them and are also budgeted. In-kind contributions represent the project's non-cash outlay, including the non-cash outlay contributed by other public agencies and institutions, private organizations and individuals. Examples include the donation of goods and volunteer time. In general, the value of in-kind contributions is determined by fair market value.

c. State Funds Matching State or Federal Funds

State and/or federal funds can be used in addition to other state and/or federal funds only if all of the following conditions have been met:

- 1) The other funding source does not prohibit this practice;
- 2) The funds are to be used for identical activities (e.g., to augment the project); and
- 3) The project has obtained prior written approval from DOJ.

2. Calculating Match

20 PERCENT MATCH OF ALLOCATION

The actual amount of the match is based on the funds allocated. Use the amount of grant funds requested as the allocation in calculating the match. Multiply the allocation requested by the 20 percent match required. For example, when a 20% match is required and the allocation requested is \$50,000, multiply the \$50,000 by .20 = \$10,000 match required.

Grant Amount	= \$50,000
Percent of Cash Match	= 20%
Multiply \$50,000 by .20	= \$10,000 (match)

C. PROHIBITED EXPENSE ITEMS

The following items shall not be included in the budget of the application for funding.

1. Bonuses/Commissions

Projects are prohibited from paying any bonus or commission to any individual, organization or firm.

2. Lobbying

DOJ grant funds cannot be used for lobbying activities.

3. Fundraising

DOJ grant funds cannot be used for organizational fundraising, including financial campaigns, endowment drives, solicitation of gifts and bequests, or similar expenses incurred solely to raise capital or obtain contributions.

4. Real Property and Improvements

Real property, including land, land improvements, structures and their attachments, and structural improvements and alterations are not allowable expenditures.

5. Interest

The cost of interest payments is not an allowable expenditure.

6. Food and Beverages

The cost of food and/or beverages at grant-sponsored conferences, meetings or office functions is not an allowable expenditure.

7. Weapons and Ammunition

The cost of weapons and/or ammunition of any type is not an allowable expenditure.

8. Membership dues, professional licenses, annual professional dues or fees

Unless it is part of a governmental negotiated benefits package, or is directly related to the achievement of the mission of the Spousal Abuser Prosecution

Program, and/or paid in support of personnel assigned to the Spousal Abuser Prosecution Program who are responsible for achievement of Spousal Abuser Prosecution Program goals, it is not an allowable expenditure.

9. Charges, Fees and Penalties

Finance charges, late payment fees, penalties, and returned check charges are not allowable expenditures.

10. Depreciation

Depreciation charges are not allowable expenditures.

11. Automobiles

The purchase of an automobile is not an allowable expenditure.

12. Indirect costs

Indirect costs are those not readily itemized or assignable to a particular project, but necessary to the operation of the organization. Indirect costs are not allowable expenditures for Spousal Abuser Prosecution Program funds.

13. Administrative Overhead costs

General administrative overhead costs are not allowable expenditures for Spousal Abuser Prosecution Program funds.

D. SPECIFIC BUDGET CATEGORIES

Prepare your proposal budget according to the Budget Category and Line Item Detail (form attached). List line item detail as directed in the Budget Category Instructions on pages 7-9. Supporting documentation for your calculations must be kept on file and made available to DOJ staff during a site visit and to auditors at the time of the required annual audit. Add line item categories if needed, provided they comply with the requirements and restrictions of the general guidelines of the Spousal Abuser Prosecution Program.

BUDGET CATEGORY AND LINE-ITEM DETAIL INSTRUCTIONS

PERSONAL SERVICES - SALARIES/EMPLOYEE BENEFITS

1. Salaries

Personal services include all services performed by staff who are directly employed by the applicant. All other staff are to be shown as Consultants in the Operating Expenses Category supported by a memorandum of understanding, contract or operational agreement. Such documentation must be kept on file by the grantee and made available for review during an DOJ site or monitoring visit or audit. They may be salaried or hourly, full- or part-time positions. Sick leave, vacation, holidays, overtime and shift differentials must be budgeted as salaries. If agency personnel have accrued sick leave or vacation time prior to the approval of grant funding, they may not take that time off using project funds.

2. Benefits

Employee benefits must be identified by type and percentage of salaries. Applicants may use fixed percentages of salaries to calculate benefits. Budgeted benefits cannot exceed those already established by the applicant. Employer contributions or expenses for social security, employee life and health insurance plans, unemployment insurance and/or pension plans are allowable budget items. Other benefits, such as uniforms or California Bar Association dues, if negotiated as part of the employee benefit package, are allowable budget items.

3. Instructions

a) Salaries

A line-item is required for each different position/classification.

b) Employee Benefits

Generally, provide one level of line-item detail unless further explanation is needed. A line-item is required for each different position/class.

OPERATING EXPENSES

1. Allowable Expenses

Allowable operating expenses are defined as necessary expenditures exclusive of personnel salaries and benefits and equipment. Such expenses include specific items directly charged to the project. The expenses must be grant-related (e.g., to further the program objectives as defined in the grant award) and be incurred (realized) during the grant period.

The following items fall within this category: travel, office supplies, training materials, equipment maintenance, equipment rental, telephone, postage, printing, answering service fees and other consumable items. Furniture and office equipment with an acquisition cost of \$499 or less per unit (including tax, installation and freight) or with a useful life of less than four years fall within this category.

2. Travel

Budget for all anticipated travel related to the project. Applicants must include sufficient per diem and travel allocations for persons to attend one domestic violence training conference or workshop. Since it is possible that the conference will be held in the northern or southern part of the state, it is recommended that applicants budget for the most expensive of the two alternatives. If several staff will be attending the same event, budget for the total number of people. A minimum of one project staff person from each participating agency must attend a training conference. Applicants should budget a minimum of \$150 for registration fees for each person plus the state per diem rate.

Instructions - Travel

- a) Project travel costs based on the current year allowable costs for travel and per diem as dictated by state and/or local government policy and regulations. Attach a brief statement of justification of travel costs, including the assumptions and travel rates you used in the calculations. Indicate which travel policy you are using, the state's or the written policy of the local government entity. Attach the written policy if you use the local policy.
- b) Units of government may use their own written travel and per diem policy or state policy.

- c) Units of government that plan to use cars from a state, county, city or district car pool or garage may budget either the mileage rate established by the loaning agency or the state mileage rate, not to exceed the loaning agency rate.
- d) Generally provide one level of line-item detail unless further explanation is needed.
- e) Out-of-state travel is restricted and only allowed in exceptional situations. Requests for approval for out-of-state travel will be reviewed by DOJ if the applicant requests funding for such travel.

3. Audits

Budget for the cost of obtaining an annual financial audit. Indicate what company, agency, or government unit you will utilize for this audit.

4. Total

Place the total amount for this category in the space provided at the bottom right corner of the form.

EQUIPMENT

1. Allowable Expenses

Nonexpendable personal property equipment is tangible personal property having a useful life of more than four years and an acquisition cost of \$500 or more per unit (including tax, installation and freight).

Equipment used solely for project activities may be budgeted if it is essential to the implementation of the project, and will be used during the grant period. Grant funds may not be used to reimburse the applicant for equipment already purchased.

All equipment purchased in whole or in part with state grant funds is the property of the state. However, under certain conditions, equipment may be transferred to the grantee at the end of the grant period. Satisfactory compliance with the Grant Award Agreement will be reviewed in considering the transfer of equipment.

Rented or leased equipment must be budgeted as an operating expense. Lease to purchase agreements are generally not allowable. If a lease to purchase is

requested, the project will be required to submit justification including cost effectiveness, with the Grant Award Forms Package. Prior approval by DOJ is required.

2. Computers

A request to utilize grant funds for the purchase of computer equipment, software and related costs, including the proposed automated system purchase documents is required.

Applicants from units of government may budget for computer equipment, software and related costs up to a maximum of 15% of the grant award. If the proposal is selected for funding, DOJ will evaluate the proposed purchase on the basis of grant-related need. DOJ must give prior approval to purchase.

By submitting this request along with the signed Grant Proposal Cover Sheet, the Project Director certifies that all resources (e.g. hardware, software, personnel and telecommunications) to be utilized for this project are in compliance with all applicable standards, policies and procedures relevant to computers and automated systems as contained in the agency's local policies and operating procedures, the Grant Award Agreement and the DOJ.

Administrators of funded projects are responsible for ensuring that the grant program adheres to all applicable state and local rules, regulations and policies governing contracts and purchases and procurement of equipment including affirmative action policies and drug-free certification.

3. Automobiles

Automobiles purchases are not allowable budget items.

4. Instructions - Equipment

a) Project Total

A line-item is required for each different type of equipment, but not for each specific piece of equipment (e.g., three laser printers should be one line-item, not three).

Place the total amount for the entire budget in the space provided at the bottom right hand corner of this form.

b) Fund Distribution

Place the total amount of state and/or federal funds being requested in this application and place the total amount of cash and/or in-kind match being provided by the applicant in the space provided at the bottom of this form.

5. Instructions - Project Total / Fund Distribution

a) Project total

Total the amount for the entire budget.

b) If you are using funds in addition to the grant award and the local match, attach a list of the fund sources and the amount of money from each.

E. PROJECT NARRATIVE

The project narrative is the main body of information which describes the applicant, the need for funding and the plan to address a community problem/issue through appropriate and achievable objectives and activities. Describe how your proposal will fulfill the objectives of the Spousal Abuser Prosecution Program as set forth in AB801. DO NOT ASSUME ANYTHING. Additional information may be requested prior to grant award. Applications for consecutive grants may consist of an abbreviated grant package which does not require an expansive project narrative.

F. OTHER FUNDING SOURCES

P. C. Section 273.81 requires that Spousal Abuser Prosecution Program funds be "coordinated or consolidated with any federal or local funds that may be made available for these purposes." Describe efforts made to locate and use other fund sources that might be available for use in the Spousal Abuser Prosecution Program. List each fund source and the amount of money you expect to use from each one.

Supplanting is Prohibited

Funds for the project must not be used to replace or offset state or local funds that in the absence of this state grant would be made available for any portion of the project activities. Grant funds are awarded for use in enhanced prosecution of spousal abuse cases.

G. ORGANIZATION DESCRIPTION

Attach a description of how the Spousal Abuser Prosecution Program will operate in your local government organization. Include details of how the Spousal Abuser Prosecution Program will interface with other units and how the unit will accomplish the goals of the program as mandated by AB801. Attach an organization chart supporting your narrative.

H. STAFF

List staff assigned to the Spousal Abuser Prosecution Program by name and position. Indicate if they are Spousal Abuser Prosecution Program funded, paid by other sources, or if they are volunteer positions. Provide a brief description of the background, experience, and qualifications of each one. Indicate who will be administering the program as project director and/or project coordinator. Job descriptions and resumes of legal and investigative staff must be included in the proposal. If the Spousal Abuser Prosecution Program staff have not yet been identified, indicate title(s), projected date of hire and include job descriptions. **NOTE: Penal Code Section 273.82 (b) establishes minimum experience requirements for grant investigators and prosecutors. Be sure to indicate the experience of each of these which meets the minimum requirement established by 273.82 (b).**

I. COORDINATION EFFORTS/WORKING RELATIONSHIPS WITH OTHER ORGANIZATIONS

Penal Section 273.82 (d) requires that the Spousal Abuser Prosecution Program coordinate with local rape victim counseling centers, spousal abuse services programs, and victim-witness assistance programs. Describe your efforts to accomplish this objective and list the particular agencies, programs, and/or organizations with which you intend to work and the role you expect them to play in your efforts to accomplish the mission of your Spousal Abuser Prosecution Program.

J. RESOLUTION FROM LOCAL GOVERNING BOARD

If selected for funding, a resolution from the governing board or council, authorizing the applicant to enter into a grant award agreement with DOJ, will be required for each grant award agreement. Applicants selected for funding will be required to submit an original or a current certified copy of a resolution from the governing board or council. Once notified of selection, it is incumbent on the applicant to place a resolution request on the local board or council agenda immediately to avoid funding delays.

K. STATISTICAL REPORTING

Each program must collect statistics sufficient to accurately and completely document grant activities on Quarterly Progress Reports. The first such report is due by October 31 of the current grant period.

AUDIT INFORMATION

1. The grant recipient will arrange for a financial audit/financial related audit [as defined by the Government Auditing Standards (GAO Standards)] for each grant in accordance with DOJ Policy. If the grant recipient receives federal funds, the Single Audit Act of 1984, Office of Management and Budget Circulars (OMB) A-110, A-128 or A-133 and subsequent circulars should be considered in securing the audit.
2. Annual audit reports must be completed and submitted to DOJ no later than six months after the close of the grant period. Requests for time extensions of the report due date must be submitted in writing to DOJ for approval.
3. The audit shall be made by an independent auditor (qualified state or local government auditors or independent public accountants licensed by the State of California) as defined in Chapter 3, Paragraphs 11 through 25 of the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions (GAO Standards), promulgated by the Comptroller General of the United States (1988 revision).
4. The audit must be performed in accordance with the financial audit (financial related audit) requirements of the GAO Standards published by the United States General Accounting Office (revised 1988).

In addition, the auditor must consider provisions contained in the Request-For-Proposal, Program Guidelines, and grant award.

5. Organizations which are required to procure annual single audits in accordance with the provisions of the Single Audit Act of 1984, and OMB Circulars or who elect to have an organization-wide audit may include the grant(s) in their single audit or organization-wide audit. The grant recipient must ensure that all of the grant funds are included in the audit and the reference to the grant program is specific in the audit report. For example, if a grant is funded by both federal and state funds, the auditor must include the revenues and expenditures for both funding sources in the schedules. The State portion of the grant cannot be excluded when preparing the financial schedules.

6. Revenues and expenditures for each grant must be shown separately in the audit by supplemental information. Expenditures must be reported by expenditure categories (i.e., personal services - salaries, personal services - benefits, travel, consultant services, operating expenses, and equipment). Each grant must be identified by name and grant award number.

If the organization secures a single audit or an organization-wide audit and the expenditures are reported in total and not by expenditure categories, variances between the audited expenditure categories, claimed categories, and the budgeted categories must be disclosed in the audit report for each grant.

7. The audit report must identify the 20% match requirement (cash or in-kind). The report must identify the revenues and expenditures made to meet the match requirement in the financial schedules or notes to the financial statements.
8. Project income generated through or as a result of the DOJ grant funded project must be reported. Expenditures made from project income must be shown in the financial schedule. This should be reported as a separate line in the financial schedule and not be combined with DOJ grant payments received and DOJ grant expenditures.
9. The grant recipient must ensure that the entire grant period is audited. If the single audit or organization-wide audit does not include the entire grant period, then the grant recipient is required to secure an audit covering the remaining grant period. The remaining grant period may be included in the organization's subsequent single audit or organization-wide audit. If by including the remaining grant period in a subsequent audit, the audit will not be completed and submitted to DOJ within six months after the close of the grant period, the project must submit a request for time extension (as indicated in number 2 above).
10. DOJ or its authorized representatives must have access to all audit reports, audit working papers, correspondence, or other documents related to the audit reports and grant award.
11. Audit reports submitted by qualified state and local government auditors and independent CPA firms are randomly selected for a quality control review of the CPA/Auditor's working papers. The CPA/Auditor will be notified when a review will be conducted.
12. DOJ reserves the right to perform audits or reviews of any grant award at any time.
13. Sample audit reports will be provided by DOJ upon request of the project or the CPA/Auditor.

14. If the project does not comply with the audit requirements, grant award conditions may be placed on the program, including restrictions on invoice reimbursements from DOJ. Subsequent grant awards may be terminated.